

chargeable therewith, and shall affix the respective sums, to be collected from each person, and annex to the said list a warrant to the bailiff to collect the same.

SEC. 18. *And be it enacted*, That the bailiff shall, within ten days after the receipt of such warrant and list, render to each person named therein an account of his tax, and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent. Collect taxes.

SEC. 19. *And be it enacted*, That the bailiff shall account for the amount of such assessment with the mayor and councilmen within three months from the receipt of such warrant and list, and pay the sums collected under penalty of double the amount thereof to the treasurer of said town. Bailiff shall account.

SEC. 20. *And be it enacted*, That the tax on the real property of non-residents, if there be no personal property thereon, shall be collected out of the rents of such property by attachment against the rights and credit of the owner, and shall be a lien on such real property, bearing interest until paid. Non-resident's taxes—how collected.

SEC. 21. *And be it enacted*, That the mayor and councilmen shall have power to provide for, laying out, opening and extending any street or alley within the town which, in their opinion, the public welfare or convenience may require; to provide for ascertaining whether any and what amount in value of damages will be caused thereby, for which the owner or possessor of any property, through which such street or alley may pass, ought to be compensated, and for assessing and levying, either generally on the whole assessable property within the town, or specially on the property of the person benefited, the whole or any part of the damages and expenses which will be incurred in laying out or extending such street or alley; for granting appeals to the circuit court for Allegany county from the decision of any commissioners or other persons appointed in virtue of any ordinances to ascertain the damages occasioned by the opening or extending of such street or alley, and for se- What to provide for.

Right of appeal.